

THE KENTUCKY GAZETTE.

[No. 690.]

THURSDAY, DECEMBER 12, 1799.

[Vol. XIII.]

LEXINGTON:—PRINTED BY JOHN BRADFORD, (On Main Street)—PRICE FIFTEEN SHILLINGS PER ANNUM.

TO THE PUBLIC.

FROM and after the 1st day of January 1800, the KENTUCKY GAZETTE will be published (on the same sized paper it is at present) at two dollars per annum, paid in advance.

Those subscribers who have complied with the former terms, will be continued to the end of their respective years: or if they choose, may settle their respective accounts up to the 1st day of January next, and be continued on the present terms:—and as the accounts of most of the present subscribers are to be settled to the first of January, no subscriber will be continued after that date, who has not complied with the former terms, and whose year will not then expire, or who does not pay that time comply with the present terms.

As the price of this paper will be as low as any paper of the same size, printed in the Atlantic States, where the price of every article used in the printing business, is little more than half the price paid for the same articles here, a rigid adherence to the above rules cannot afford reasonable cause of offence, to any; especially when they consider that every article used in the printing business is paid for a considerable time before it is used, and that it can only be procured with cash; consequently those who receive the papers a considerable time without paying any thing for them, receives not only our labor, but the use of our money, laid out in the purchase of the materials, without returning an equivalent, which no rational candidate can deny.

Should these terms give offence to a single individual, (which I solemnly declare is not intended) I only request the favor of him to make my case his own, for a few moments, and I flatter myself he will be reconciled.

The public's obedient servant,

JOHN BRADFORD.

Lexington, Nov. 7th, 1799.

To Distillers.

WHEREAS, the 4th section of the act of Congress, passed at Philadelphia, the 22d of March, 1797, entitled "An act respecting in part the act concerning the duties on spirits distilled within the United States, passed the 9th of May, 1792, and imposing certain duties on the collection of a particular description of spirits, which said act is hereby declared to be in full, until all duties, which have accrued thereon, shall have been paid and discharged; and whereas, the superseding this act, in a circular letter addressed to the collectors of said district, bearing date 26th February last, gave positive instructions that after the 30th of June, 1799, the injunctions of said act should be strictly and literally attended to:—I have therefore thought it advisable to give this public and timely notice, in order that distillers may be prepared to pay off all duties which have accrued on their stills, before they make application for a new or second license:—Those distillers who are in arrears for duties which have accrued previous to June 30th, 1799, are hereby informed, that the expiration of the present month, July, will be inflicted against them, without discrimination.

JOHN ARTHUR, Col. Rev.

September 3d, 1799.

JOHN CLAY,

HAS JUST RECEIVED AND NOW OFFERING, A HANDSOME ASSORTMENT OF
MERCHANDIZE,
IN the home furnished by Mr. Robert B. Barr, opposite Miss Samuel and George Trotter's, which he will sell on low terms for Cash or Country Produce, viz. Tobacco, Hemp, and Good Clean Wheat, delivered at any of the merchant mill or store in this county or in Woodford. He will purchase BEE-WAX & TALLOW, For which he will give one half Cash.
Lexington, December 3d, 1799.

Will be sold to the Highest Bidder.

FOR two years credit, on the 23rd day of December, at the plantation whereon I now live, in Woodford county, on South Elkhorn, about twelve miles from Lexington, the following property, viz. a number of Negroes, consisting of Men, Women and Children—also a large flock of Horses; among them are some very valuable High Blood Mares, and Colts—a flock of Cows & Hogs—Household and Kitchen Furniture, and a number of other things too tedious to mention. The purchaser giving bond and approved security: if not punctually paid, to carry interest from the day of sale, for all sums above advanced, under that sum will be readily made.

Samuel Pryor, atty.

November 30th, 1799.

FOUND.

ON the Leeftown road about 3 miles from Lexington, on the 26th inst. a pair of new saddle bags; the owner may get them by applying to the subscriber, and paying charges.

Robert Patterson.

Lexington, December 2d, 1799.

WHEREAS there is a report in circulation that 1st the time of the Danville races for \$50,000 dollars of the public money, and my mare at gambling, I say it is a fallacy and I can prove it, and I will give 20 dollars to any person who will come forward and establish the report.

John Harrison, Jun.

Washington county, Dec. 3d, 1799.

Treasury Department, March 11th, 1799.

PUBLIC NOTICE IS HEREBY GIVEN,
PURSUANT to the act of Congress, passed on the 18th day of February, 1797, entitled "An act regulating the grants of land appropriated for military services, and for the society of United Brethren for propagating the gospel among the Heathen;" and the act supplementary to the said act, passed on the 24th day of March, one thousand seven hundred and ninety-nine, to wit:

1. That the tract of land hereinafter described, namely, "beginning at the north west corner of the seven ranges of townships, and running thence fifty miles due South along the western boundary of the said ranges, thence due West to the Main branch of the Scioto river; thence up the Main branch of the said river to the place where the Indian boundary line crosses the same; thence along the said boundary line to the Tuckahoe branch of the Muskingum river, at the crossing place above Fort Lawrence; thence down the said river, to the point where a line runs due West from the place of beginning; thence along the said river, thence along the line to run to the place of beginning;" has been divided into townships of five miles square, and fractional parts of townships; and that plans and surveys of the said townships and fractional parts of townships are deposited in the offices of the register of the treasury and surveyor general, for the inspection of all persons concerned.

2. The holders of such warrants as have been or shall be granted for military services performed during the late war, are required to present the same to the register of the treasury, at some time prior to the twelfth day of February, in the year one thousand eight hundred, for the purpose of being registered: No registry will however be made for any less quantity than a quarter township or four thousand acres.

3. The priority of location of the warrants which may be presented and registered in manner aforesaid, prior to the 12th day of February in the year one thousand eight hundred, will immediately after the said day, be determined by lot, in the mode prescribed by the act first recited.

4. The holders of registered warrants shall on Monday the 17th day of February, in the year 1800, in the order in which the priority of location shall be determined by lot as aforesaid, personally or by their agents, designated in writing at the office of the register of the treasury, the particular quarter townships elected by them respectively, and such of the said holders as shall not designate their locations on the said day, shall be postponed to the next day, and the same shall be postponed to the next day, and so on, until all the holders of registered warrants shall have designated their locations.

5. The holders of warrants for military services sufficient to cover one or more quarter townships or tracts of 4000 acres each, shall at any time after Monday the 17th day of February 1800, and prior to the 18th day of January, 1802, be allowed to register the said warrants in manner aforesaid, and forthwith to make locations thereon on any tract or tracts of land not before located.

6. All warrants or claims for lands on account of military services, which shall not be registered and located before the 18th day of January, 1802, are by the supplementary act of Congress herein before recited, paid on the second day of March 1799, declared to be forever barred.

Given under my hand at Philadelphia, the day and year above mentioned.

OLIVER WOLCOTT,

Secretary of the Treasury.

NOTICE.

ALL persons are hereby cautioned that taking an assignment on a bond given by me to John McKinny, of Bourbon county, for one hundred acres of land on Red river, to be taken out of William Jones's location of 3925 acres—the bond dated I think on the 5th day of April 1797: as I am determined not to comply with said bond, unless compelled by law.

William Denham.

December 14th.

MERCER COUNTY, RE.

September court of quarter sessions, 1799.

David Sutton, complainant,

against

John Steen, defendant.

IN CHANCERY.

ON the motion of the complainant by his attorney, and it appearing to the court that the defendant is no inhabitant of this state, it is ordered, that the defendant do appear here on the first day of our next February court and answer the complainant's bill: and that a copy of this order be published at Court Meeting house, some Sunday immediately after divine service—one posted up at the front door of this court house, and one other to be inserted eight weeks in one of the Kentucky Gazettes as the law directs.

A Copy, teise,

Thos. Allin, c. c.

80c6s

BAIRDSTOWN DISTRICT,

In Kentucky, to wit:

September Supreme Court, 1799.

Levi Thomas, complainant,

against

George Neely, and John and Mary Mrs. heirs of John May, deceased, defendants.

In Chancery.

THE defendants, John and Mary May, heirs of John May, deceased, not having entered their appearance agreeable to law and the rules of the court, and it appearing to the satisfaction of this court that they are not inhabitants of this commonwealth: On the motion of the complainant, by his counsel, it is ordered that the said defendants appear here, on the third day of the next January term, and answer the complainant's bill: that a copy of this be inserted in one of the Kentucky newspapers, for two months successively, and published at the door of Court's Creek meeting house, on some Sunday, immediately after divine service, and a copy set up at the door of the Court house of Nelson county.

(A copy)

Teise,

Benjamin Grayson, Cl. Car.

MERCER, RE.

September Court of Quarter Sessions, '99.

Jack Coleman, complainant,

against

Samuel Irwin, Daniel Bradshott, and Richard Jones, defendants.

In Chancery.

THE defendants, Richard and Daniel, not appearing agreeable to law, and the rules of this court, and it appearing to the court that the said defendants, Richard and Daniel, are not inhabitants of this state:—On the motion of the complainant, by his attorney, it is ordered that the said defendants appear here, on the first day of our next February court and answer the complainant's bill: and it is ordered that one copy of this order be published at Court Meeting house, some Sunday immediately after divine service; another to be posted up at the front door of this court house, and one other copy to be inserted eight weeks in one of the Kentucky Gazettes as the law directs.

A copy,

Teise,

Thomas Allin, C. C.

ALL persons having any demands against Nathaniel Shaw, late agent for James O'Hara, Contractor, or accounts unsettled, will please to come forward without loss of time, in order for settlement.

Lexington, 12th Sept. 1799.

ALEXANDER PARKER

HAS lately received from Philadelphia, in addition to his former assortment, and opened at his store, opposite the Court-house, in Lexington,

Coffins assorted

Superfine broad cloth

Double mill'd drab do.

Drapery & calicoes

Fine wide blue coating

Mixed, plain, twilled and

striped do. assorted.

Flannel assorted

Stripped & rose blankets

Velvet, corduroys &

tickets

Fine and coarse muslins

Japan & tambour'd do.

Chintzes and calicoes do.

assorted.

Irish, German and Rus-

sia linens.

Which he will sell for cash, at a much lower profit than he has done heretofore.

At Lexington, September 30th, 1799.

NICHOLAS BRIGHT,

SHOE MANUFACTURER.

RETURNS his thanks to his customers, for their

patronage, and hopes by his attention to business, to merit them in future. He begs leave to inform the public in general, that he has removed his shop to the West corner of Main and Court streets where he fills continues to carry on his business in the most elegant manner.

He will take three or four apprentices.

Three or four journeymen, who are good workmen, will meet with encouragement.

WHEREAS, Joseph Field has obtained a bond of me for forty-three pounds, payable on the 25th day of December, 1800. Also a note of hand for the same, for fillings and some few repairs, made the 1st day of November, 1799. I do hereby forewarn all persons not to take any assignment on said bond and note, as I do not intend to pay the same.

Abel Headington.

Bourbon county, Nov. 22, 1799.

TAKEN up by the subscriber, living in Green county, a Robeson's calf, a bright bay mare 8 or 9 years old, a small filly in her foalhood, and some white brutes down to her saddle, some ad-

hands high, paces natural, no brand perceivable, appraised to nine pounds.

Roger Mourning.

June 24th, 1799.

WAR DEPARTMENT,

Trenton, September 2, 1799.

ALL officers of the first regiment of artillery, and engineers, and of the first, second, third and fourth regiments of infantry in the service of the United States, who are, from whatever cause, absent from their commands, are required with all possible expedition to report themselves by letter, to Major General Alexander Hamilton. The officers who fail to do so, will be held amenable for any avoidable delay in reporting themselves, and those who do not report in four months from the date of this notification, will be presumed to have deserted from their commissions.

James M. Henry.

The printers in the several States who published the prospectus for the supply of rations during the late war, are requested to insert the above once in their papers, till the first of January next.

TAKE NOTICE.

THAT whereas I gave my bond to doctor Pile, some time in the fall 1797, for a horse to be delivered to me, which is due the 25th day of December 1799, and since he has moved and I know not where, I take this opportunity to forewarn all persons from taking an assignment on a cash bond, but ready and willing to discharge according to contract.

John Jamison.

November 12th, 1799.

TAKEN up by the subscriber, living in Bourbon county, on Indian creek, one bay mare, three years old, fourteen and a half hands high, in her foalhood, tress and paces, no brand perceivable appraised to 181.

Paul Bradford.

June 24th, 1799.

TO BE SOLD.

ON Wednesday, the first day of January 1800, on six months credit, at the house adjoining Mr. McCullough's store Lexington, a large assortment of **MERCHANDISE**, Consisting of the following articles, viz. Gowns, Ladies Hoods, and Bishops, Morocco, and Satin Shoes, Buckles, and Watch Chains, Lump Extinguishers, and a variety of other articles too tedious to mention. The sale to commence at 10 o'clock the morning.

3w A. R. 1p

FOR SALE.

THE FOLLOWING TRACTS OF MILITARY LANDS:

The purchase to be paid in CASH, on or before the first day of March next.

ONE thousand acres lying in Hardin county, on Hardins creek, about one half mile below the Falls.

500 acres in the above county, on a branch of Hardins creek, and about one mile below the Falls.

500 acres in the above county, adjoining the foregoing tract of 500 acres—These three surveys were made in the name of John Lewis.

1000 acres on the Big Barren river, made in the name of John Windolph, adjoining a tract of Col. Dalney's. I am induced to believe, from all the information I have been enabled to collect relative to the above lands, they are very valuable.

CUTH BANKS.

Lexington, Dec. 2d, 1799.

ROBERT FRAZER,

CLOCK AND WATCH MAKER AND JEWELLER.

RESPECTFULLY informs his friends and the public in general, that he has removed from Paris, Bourbon county, to this place, and has commenced business in Main street, opposite the district clerk's office, where the public may be supplied in accordance with the above lines—Any commands in Paris, will be attended to by his brother Alex. Frazer.

Lexington, November 13, 1799.

N. B. The highest price for old Gold and Silver.

TAKEN up by the subscriber, in Nelson county, Chaplin fork, a brown bay mare, a Bar in her foalhood, paces natural, thirteen and a half hands high, one fore foot, with leather under the shoe, judged four years old—appraised to 91.

Thomas Bragg.

June, 1799.

TAKEN up by the subscriber, living in Jefferson county, near Rice's horse mill, on the Hickman road, a dark bay mare, 12 hands 4 inches high 13 or 14 years old, no brand perceivable some saddle spots, appraised to 30 dollars.

Benjamin Blackford.

June, 1799.

FAYETTE COUNTY.

November Court, 1799.

James Penly complainant,

against

Nathl. Barker & George Cleveland defendants.

IN CHANCERY.

THE defendant Cleveland not having entered his appearance agreeable to law and the rules of this court, and it appearing to the satisfaction of the court that he is not an inhabitant of this Commonwealth, on the motion of the complainant by his counsel, it is ordered that the said defendant do appear here on the second Monday in March next and answer the complainant's bill:—that a copy of this order be inserted in one of the Kentucky newspapers for two months successively, and published at the door of the Presbyterian meeting house in Lexington some Sunday immediately after divine service, and a copy set up at the door of the court house in this county.

Levi Todd, c. r. c.

A copy. Teise.

NOTICE.

ALL persons are warned against taking an assignment of either of two bonds executed by me to Armistead Moore, and by him assigned to Praters & Smiley, dated the 6th day of February, 1799, one due the 25th day of December, 1799, the other due the 25th day of December, 1800.—The said bonds having been given for the been given for the purchase of land to which I have not obtained a title according to contract, and for other equitable reasons.

Richard Bibb.

November 28th, 1799.

M. R. ED. VAUGHAN is requested to send the letters and papers that were directed to me, from John Netherland, Jr. in Virginia, to Mr. John Bradford, printer in Lexington, and he will much oblige

B. Netherland.

TO BE SOLD,

IN Pendleton county, on the Dry Ridge, near the widow Arnold's on the 7th inst. a twelve months credit, to the highest bidder, on giving bond with approved security, all the personal estate of George N. Wheeler, dec. consisting of Negroes, Household and Kitchen Furniture, Cattle, Hogs and Plantation Utensils. Also the plantation to be rented, and immediate possession given. It is allowed one of the best farms for a tavern that is between Cincinnati and Georgetown. The sale will begin at ten o'clock, and continue till sold. Due attendance will be given by

Jy. Wheeler, adms.

December 7th, 1799.

RAN AWAY from the subscriber, living near Paris, Bourbon county, Samuel Purdie, an apprentice to the gunsmith's business, about sixteen years old, fairly built, and lim sup. Who ever apprehends said apprentice, and delivers him to me, shall have six pence reward.

Isaac Orchard.

December 9th, 1799.

TAKEN up by the subscriber, living on Sugar creek, in Garrard county, (formerly part of Lincoln) a white gray horse, about nine or ten years old, about fourteen hands high, branded on the near buttock and shoulder with the letters H. L. and on the off shoulder thus—appraised to 101.

Henry Childers.

Sec. 21. *And be it further enacted*, That immediately after the expiration of the time for receiving, hearing and deciding on appeals, and within such period as shall be prescribed by the commissioners aforesaid, the principal assessor and other assessors of each assessment district, shall make out, subscribe, and transmit to the commissioner superintending the district, exact copies, certified under their hands, of all lists respectively taken by them or either of them, as aforesaid, together with three abstracts of their proceedings; one of which abstracts shall exhibit a summary view of the valuations of all lands; and another abstract shall exhibit a summary view of the valuations of all dwelling houses; and a third abstract shall exhibit a summary view of the enumeration of all slaves, as aforesaid, in each district; the forms of which abstracts shall be established and prescribed by the department of the treasury.

Sec. 22. *And be it further enacted*, That the commissioners, as aforesaid, shall have power, on consideration and examination of the abstracts to be rendered by the assessors, as aforesaid, and of the lists aforesaid, to revise, adjust and vary, the valuations of lands and dwelling houses in any assessment district, by adding thereto, or deducting therefrom, such a rate per centum, as shall appear to be just and equitable: *Provided*, that the relative valuations of the different lots or tracts of land or dwelling houses, in the same assessment district, shall not be changed or affected: *Provided nevertheless*, That if manifest error or imperfection shall appear in any of the said abstracts, the commissioners shall and may require of the assessors, that the said abstracts be explained and corrected, and shall and may remove from office, any and all of the said assessors, and otherwise proceed against them according to this act; and if necessary, in the opinion of a majority of the commissioners, convened in a general meeting, a new valuation may be directed, and after such valuations shall have been completed and confirmed in the manner prescribed by this act, the said commissioners shall cause the aforesaid abstracts and lists to be transmitted to the secretary of the treasury; in default of which they shall severally forfeit and pay for the use of the United States, two hundred dollars, to be recovered with costs of suit, in any court having competent jurisdiction.

Sec. 23. *And be it further enacted*, That the said commissioners, as aforesaid, shall and may direct the principal assessors of each assessment district, to register and record the lists, valuations and enumerations made by the assessors, as aforesaid; and to add to, or deduct from the valuations of the lands and dwelling houses of each individual, such a rate per centum, as shall be determined by the commissioners, as aforesaid.

Sec. 24. *And be it further enacted*, That after the valuations, enumerations, and records thereof, shall have been completed according to this act, it shall be lawful for the supervisors of districts comprehending but one survey of inspection, and the inspectors of surveys in districts, comprehending more than one survey of inspection, with the concurrence of the supervisors of such districts, to depute one skilful and fit person, in each assessment district, to be surveyor of the revenue; and every surveyor of the revenue, so appointed, shall give bond, with surety, in a sum not less than five hundred nor more than two thousand dollars, for the diligent and faithful execution of his office, and shall take and subscribe an oath or affirmation, truly, faithfully and impartially to discharge the duties enjoined by this act; and a certificate of the said oath or affirmation, with the said bond, shall be transmitted to, and lodged in the office of the supervisor of the district.

Sec. 25. *And be it further enacted*, That it shall be the duty of the surveyors of the revenue to receive and safely preserve the records of the lists, valuations and enumerations herein before mention : And the said surveyors shall keep true and exact accounts of the valuation of the lands and dwelling-houses, belonging to each and every individual, distinguishing each tract, lot and dwelling-house. And whenever any lands or dwelling-houses, included in the said valuation, shall be alienated, or in any way transferred, it shall be the duty of the surveyor of the revenue for the district, if a dwelling-house or an entire tract or lot has been alienated, to charge the amount of the valuation thereon, to an account with the purchaser, and to credit the account of the person disposing of the same ; and whenever a tract of land, lot, or dwelling-house, shall be divided by sale or partition, the said surveyor shall by entry and view of the said land or dwelling-house, or by other lawful ways and means, inform himself of the relative value of the different parts of the original tract or lot, or dwelling-house so divided, and shall apportion the value of the entire tract or lot, or dwelling-house, as shall be just and equitable ; and shall enter and record the same, in manner aforesaid. And whenever, and so often as a new dwelling-house shall be erected and inhabited, after the first day of October next, or any dwelling-houses or lands, which at the time of making the said valuation, shall be exempted from taxation by the laws of the state where the same shall be situated, shall cease to be so exempted the said surveyors shall and may, in their respective districts, proceed to value and assess the same, in like manner, and on the principles herein before prescribed, in respect to valuations of dwelling-houses and lands, and shall add the same to the valuations to be made by assessors as aforesaid. And whenever, and so often as any dwelling house shall be destroyed or damaged, by fire, or other accident, it shall be lawful for the surveyors to cancel the valuations thereon, if such house be wholly destroyed ; or if such house be merely damaged or impaired, to reduce the valuation thereon, to such sum as shall be just and equitable : *Provided*, That no change of the valuation of any dwelling-house, shall be valid, until the same shall have been approved by the inspector of the survey, or the supervisor of the district, if comprehending but one survey of inspection.

Sec. 26. *And be it further enacted*, That it shall be the duty of the surveyors of the revenue, whenever they shall receive precepts or warrants for that purpose, from the inspectors of surveys, or the supervisors of districts comprehending but one survey of inspection, to enumerate any and all slaves in their respective districts above the age of twelve and under the age of fifty years, except such as from fixed infirmity, or bodily disability, may be incapable of labor, as aforesaid, and to report the number thereof, as also the number of houses, with the valuations thereof, respectively, and the valuation of any and all lands, and also to compute and state the taxes which may be due and payable by each and every individual ; and to deliver true and correct lists thereof, to the persons who may be appointed to receive the same.

Sec. 27. *And be it further enacted*, That the said surveyors of the revenue shall, at all times, submit the inspection of their books and records, to the supervisors and inspectors of the internal revenues of the United States, or to any person authorized and deputed by the secretary of the Treasury, for that purpose ; and shall, moreover, grant and certify copies or transcripts therefrom, to any persons who shall apply for the same, and who shall previously tender or pay the fees hereafter allowed and established therefor.

Sec. 28. *And be it further enacted*, That the following compensations shall be allowed to the commissioners, clerks and assessors aforesaid, for services to be performed under this act.

To each commissioner, one hundred and fifty dollars, in addition to an allowance of three dollars per diem, for each and every day in going to, attending at, and returning from any general meeting of the said commissioners, or in visiting the several assessment districts, in pursuance of any resolution of the said commissioners.

To each clerk of the commissioners, a compensation for the time they may be employed, not exceeding the rate of five hundred dollars per annum.

To each assessor, other than principal assessors, one dollar and fifty cents per diem, for every day employed in collecting lists; and also one dollar per diem for every day employed in arranging the said lists, and making the valuations and enumerations.

To each principal assessor one dollar and fifty cents for every day employed in receiving and arranging lists, and hearing appeals, and in recording the lists, valuations and enumerations aforesaid, and corresponding with commissioners; and in addition to the said allowances and compensations, the said commissioners and assessors shall be allowed their necessary and reasonable charges for books and stationary; and the accounts of the assessors shall be certified by, and presented to the commissioners in the name of the principal assessor of each assessment district, who shall be responsible to the other assessors. And the accounts of the assessors and commissioners in each state, shall be presented at the treasury, for adjustment, in the name of some one of the commissioners, to be designated for that purpose by the other commissioners, who shall distribute the sums payable to the principal assessors, aforesaid: *Provided*, That no allowance shall be made to the assessors, other than for the expense of books and stationary, until it shall be ascertained and certified to the satisfaction of the commissioners, that the services directed by this act, have been performed. And all letters or packets to or from any commissioner, appointed under this act, shall, within the limits of the state for which such commissioner is appointed, be conveyed by post free of postage.

Sec. 29. *And be it further enacted*, That the surveyors of the revenue shall be allowed the following compensations, for services to be performed under this act: For recording each and every transfer of the valuation of every entire tract of land, or dwelling house, twelve and an half cents: For apportioning each and every valuation of a tract of land, lot or dwelling house, and recording the same, in consequence of any division or partition thereof, fifty cents for every division of the original tract, lot or dwelling-house: For viewing each and every dwelling house, in consequence of an application for the reduction of a valuation, and for recording the proceedings thereon, one dollar: For every official certificate, except such as may be required by the treasury department, or the supervisors, inspectors or collectors of the revenue, twenty-five cents. And the compensations aforesaid shall be paid by the party or parties, applying for such reduction, record, exoneration, or apportionment.

Sec. 30. *And be it further enacted*, That for the purpose of defraying the expenses incident to the valuations and enumerations directed by this act, there be appropriated the sum of one hundred and fifty thousand dol-

lars, to be paid out of any monies in the Treasury of the United States, not otherwise appropriated.

JONATHN DAYTON,

Speaker of the House of Representatives.

THEODORE SEDGWICK,

President of the Senate, pro tempore.

APPROVED—July 9th, 1798.

JOHN ADAMS,

President of the United States.

An ACT to lay and collect a Direct Tax within the United States.

Sec. 1. **B**E it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That a direct tax of two millions of dollars shall be, and hereby is laid upon the United States and apportioned to the states respectively, in the manner following:—

To the state of New-Hampshire seventy-seven thousand, seven hundred and five dollars, thirty-six cents, and two mills,

To the state of Massachusetts, two hundred and sixty thousand, four hundred and thirty-five dollars, thirty-one cents, and two mills.

To the state of Rhode-Island, thirty-seven thousand five hundred and two dollars and eight cents.

To the state of Connecticut, one hundred and twenty-nine thousand, seven hundred and sixty-seven dollars, and two mills.

To the state of Vermont, forty-six thousand, eight hundred and sixty-four dollars, eighteen cents, and seven mills.

To the state of New-York, one hundred and eighty-one thousand, six hundred and eighty dollars, seventy cents, and seven mills,

To the state of New-Jersey, ninety-eight thousand, three hundred and eighty-seven dollars, twenty-five cents, and three mills.

To the state of Pennsylvania, two hundred and thirty-seven thousand one hundred and seventy-seven dollars, seventy-two cents and seven mills.

To the state of Delaware, thirty thousand, four hundred and thirty dollars, seventy-nine cents and two mills,

To the state of Maryland, one hundred and fifty-two thousand, five hundred and ninety-nine dollars, ninety-five cents, and four mills,

To the state of Virginia, three hundred and forty-five thousand, four hundred and eighty-eight dollars, sixty-six cents and five mills,

To the state of Kentucky, thirty-seven thousand, six hundred and forty-three dollars, ninety-nine cents, and seven mills.

To the state of North-Carolina, one hundred and ninety-three thousand, six hundred and ninety-seven dollars, ninety-six cents, and five mills.

To the state of Tennessee, eighteen thousand, eight hundred and six dollars, thirty-eight cents, and three mills.

To the state of South-Carolina, one hundred and twelve thousand, nine hundred and ninety-seven dollars, seventy-three cents and nine mills.

And to the state of Georgia, thirty-eight thousand eight hundred and fourteen dollars, eighty-seven cents and five mills.

Sec. 2. *And be it further enacted*, That the said tax shall be collected by the supervisors, inspectors and collectors of the internal revenues of the United States, under the direction of the Secretary of the Treasury, and pursuant to such regulations as he shall establish, and shall be assessed upon

be payable to the United States, with condition for the true and faithful discharge of the duties of his office, according to law, and particularly, for the due collection and payment of all monies assessed upon such district.

Sec. 8. *And be it further enacted*, That the aforesaid tax shall be, and remain a lien upon all lands, and other real estate, and all slaves, of the individuals who may be assessed for the same, during two years after the time when it shall become due and payable according to this act; and the said lien shall extend to each and every part of all tracts or lots of land, or dwelling houses, which shall be valued according to the aforesaid act, notwithstanding the same may have been divided or alienated, in part, unless an apportionment of the valuation thereof shall have been made and recorded, pursuant to the aforesaid act, prior to the time when the collection lists shall have been stated, in manner herein before prescribed.

Sec. 9. *And be it further enacted*, That each of the said collectors shall, immediately after receiving his collection list, advertise, by notifications, to be posted up in at least four public places in each collection district, that the said tax has become due and payable, and the times and places at which he will attend to receive the same; and, in respect to persons who shall not attend, according to such notifications, it shall be the duty of each collector to apply once at their respective dwellings, within such district, and there demand the taxes payable by such persons; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector to proceed to collect the said taxes, by distress and sale of the goods, chattels or effects of the persons delinquent as aforesaid, with a commission of eight per centum upon the said taxes, to and for the use of such collector: *Provided*, That it shall not be lawful to make distress of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or the household utensils, or apparel necessary for a family.

Sec. 10. *And be it further enacted*, That except, as aforesaid, all goods, chattels, and personal effects whatever, being or remaining on lands, subject to the said tax; and all grass, or produce of farms, standing and growing thereon, shall and may be taken and sold for the payment of the said tax, under such regulations as have been or may be made for the sale of goods or effects taken and sold by distress: *Provided*, That nothing herein contained shall invalidate or impair any contract or agreement between any landlord, tenant or other person, relative to the payment of taxes.

Sec. 11. *And be it further enacted*, That in respect to lands, dwelling houses and slaves, which shall not be owned by, or in the occupation, or under the care or superintendence of some person within the collection district where the same shall be situated or found at the time of the assessment aforesaid, the said collectors respectively, upon receiving lists of such lands, dwelling houses, or slaves, in manner aforesaid, shall transmit copies of such lists, certified under their hands respectively, to the surveyors of the revenue for the assessment districts respectively within which the persons owning, or having the care and superintendence of such dwelling houses, lands or slaves, may reside, if such persons be known, together with a statement of the amount of taxes assessed as aforesaid upon such dwelling houses, lands or slaves, respectively, and a notification to pay, or cause to be paid the said taxes to the said collectors respectively, within thirty days after such notification shall be served as is herein provided; which copies, statements and notifications the surveyors receiving the same respectively shall cause to be personally served on the aforesaid persons respectively, or

left at their usual places of abode; and shall cause an affidavit thereof, by the person serving or leaving the same as aforesaid, with the time of such service or leaving, to be immediately transmitted to the aforesaid collector; and if such persons being notified in manner aforesaid, shall not, within sixty days thereafter, pay the said taxes to the collector of the collection district where the said lands, dwelling houses, or slaves, shall be situated, or transmit to him a receipt for the said taxes in the manner herein provided, then the said collector shall proceed to collect the said tax, by distress and sale as is herein directed: and if the persons owning or having the care and superintendence of any such lands, dwelling houses or slaves, shall not be known, then the aforesaid collectors shall cause the said copies statements and notifications to be published for sixty days in four gazettes of the state, if there be so many; after which publication, if the said taxes shall not be paid, the said collectors shall proceed to collect the same by distress and sale, in the manner herein provided.

Sec. 12. *Provided always, and be it further enacted*, That if any person owning, or having the superintendence or care of any dwelling houses, lands or slaves, in a collection district other than that in which he resides, and being served with such copy, statement and notification as is aforesaid, shall within sixty days thereafter, pay the said taxes to the collector of the collection district within which he resides, and transmit a receipt therefor to the collector sending the said copy, statement and notification, such receipt shall be a discharge to the said last mentioned collector for the said taxes, and he shall thereupon forbear to collect them; and the collector giving such receipt shall become chargeable with the said taxes, and shall account therefor in the final settlement of the accounts of his collection.

Sec. 13. *And be it further enacted*, That when any tax assessed on lands or houses, shall have remained unpaid for the term of one year, the collector of the collection district within which such land or houses may be situated, having first advertised the same for two months, in six different public places within the said district, and in two gazettes in the state, if there be so many, one of which shall be the gazette in which the laws of such state shall be published by authority if any such there be, shall proceed to sell at public sale, and under the direction of the inspector of the survey, either the dwelling house, or so much of the tract of land, (as the case may be) as may be necessary to satisfy the taxes due thereon; together with costs and charges, not exceeding at the rate of one per centum, for each and every month the the said tax shall have remained due and unpaid. *Provided*, That in all cases, where any lands or tenements, shall be sold as aforesaid, the owner of the said lands or tenements, his heirs, executors or administrators, shall have liberty to redeem the same at any time within two years from the time of sale, upon payment or tender of payment, to the collector for the time being, for the use of the purchaser, his heirs or assignees of the amount of the said taxes, costs and charges, with interest for the same, at the rate of twelve per cent. per annum; and upon payment, or tender of payment as aforesaid such sale shall be void. And no deed shall be given in pursuance of any such sale, until the time of redemption shall have expired.

Sec. 14. *And be it further enacted*, That the supervisors of the respective districts, shall keep true and exact accounts of all taxes due and payable in each collection district, and shall charge the amount thereof to the collectors of such districts respectively. And the said collectors shall, at the expiration of every month after they shall, respectively, commence